

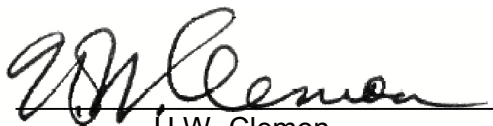
**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION**

ALLEN FOREST PORTER, JR.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	2:07-cv-01811-JEO
	)	
THE UNITED STATES OF AMERICA and	)	
ALABAMA GOODWILL INDUSTRIES,	)	
	)	
Defendants.	)	

**MEMORANDUM OF OPINION**

The court has considered the entire file in this action together with the Magistrate Judge's Report and Recommendation and has reached an independent conclusion that the Magistrate Judge's Report and Recommendation is due to be adopted and approved. The court hereby adopts and approves the findings and recommendation of the magistrate judge as the findings and conclusions of the court. In accord with the recommendation, Alabama Goodwill Industries' motion to dismiss (doc. 5) is due to be granted. An appropriate order will be entered.

Done the 27th of February, 2008.

  
U.W. Clemon  
United States District Judge